

FOR INFORMATION AND GUIDANCE
OF DD/S OFFICE REPORTS INVENTORY OFFICERS

EXTRACT FROM
NATIONAL ARCHIVES AND RECORDS SERVICE
DRAFT HANDBOOK ON REPORTS MANAGEMENT (1970)

PAGES 13 through 21 - REPORTS INVENTORY
PAGES 61 through 75 - COSTING REPORTS

25 YEAR RE-REVIEW

from the responsibility and authority of a manager at any level.

The functions should be placed where they will result in a minimum overlap and duplication while achieving a maximum in manpower utilization, coordination, and effectiveness.

IMPLEMENTING DIRECTIVE

After determining the functions and processes to be assigned to a reports management office, it is important to issue an appropriate directive setting forth the purpose of the program, governing policies, objectives, definitions of terms, and responsibilities. Appendix B contains a "model" reports management directive.

REPORTS INVENTORY

Usually the first task undertaken by a newly established reports management office is the development of a reports inventory. The inventory will identify reports and provide basic records on which to build an effective program.

It is suggested that each major office issue a reports inventory call and announce a briefing meeting of those who will take part. Those who attend the meetings should be furnished inventory forms (see figure 2), catalog forms (see figure 3), and any other items needed for the inventory.

REPORTS INVENTORY		DATE	REPORT SYMBOL
INSTRUCTIONS: Complete for each report required and for each report issued or published by your office. Don't include those required by higher levels. Send original and copy to your reports management officer.		Attach: (1) Sample report, (2) Blank forms used, if any, (3) Copy of directive or instructions, and, (4) Any additional descriptive material.	
1. REQUIRING OFFICE (Division, branch, etc.)		2. REQUIRING OFFICE PERSON TO CONTACT (Name, location, phone, etc.)	
3. TITLE OF REPORT		4. FORM NUMBER OR FORMAT	5. DUE DATE OF REPORT
6. FREQUENCY (Weekly, monthly, etc.)		7. REQUIRING DIRECTIVE OR INSTRUCTIONS	
8. PURPOSE AND USE			

9. REQUIRED USE THIS SPACE IF REPORT IS ONE YOU REQUIRE FROM OTHERS	9a. OFFICES REQUIRED TO SEND REPORT		9b. SOURCES USED BY PREPARING OFFICES (Form no., report symbol, records, etc.)								
	TYPE	NUMBER									
9c. NUMBER OF COPIES AND DISTRIBUTION OF THIS REPORT											
OR 10. ISSUED USE THIS SPACE IF REPORT IS ISSUED OR PUBLISHED BY YOUR OFFICE	10a. NUMBER AND TYPES OF ORGANIZATIONS OR INDIVIDUALS TO WHOM REPORT IS SENT										
	10b. SOURCE OF INFORMATION FOR REPORT (Form no., report symbol, records, etc.)										
11. MAN HOURS TO PREPARE AND USE	11a. ONE-TIME PREPARATION HOURS			11b. ANNUAL PREPARATION HRS.		11c. ANNUAL HRS. TO PROCESS AND ANALYZE	11d. TOTAL ANNUAL HRS. TO PREPARE & USE				
	ONE OFFICE	NO. OFFICES	TOTAL HOURS	TIMES PER YEAR	TOTAL						
		x	=	x	=		=				
12. CHALLENGE THIS REPORT											
				WHAT IF WE DIDN'T HAVE IT?		IS THERE A BETTER WAY?					
NEED	a. IS THIS REPORT STILL NEEDED?	YES	NO	DATA	b. IS DATA BEST FOR THE PURPOSE?	YES	NO	IMPROVE REPORT BY	c. COMBINING WITH OTHERS?	YES	NO
	d. IS EVERY ITEM STILL NEEDED?				e. IS COMPARATIVE DATA NEEDED?				f. MAKING EASIER TO COMPLETE?		
	g. IS THE REPORT NEEDED AS OFTEN?				h. IS REPORT CLEAR AND EASY TO USE?				g. USING A FORM IF NOT USED?		
	i. IS EVERY COPY STILL NEEDED?				j. ARE INSTRUCTIONS OBSOLETE?				h. STOPPING NEGATIVE REPORTS?		
	k. IS THERE ANOTHER SOURCE?				k. ARE THEY CLEAR CONCISE, COMPLETE?				i. USING SUMMARY?		
VAL- UE	l. IS IT WORTH ITS PROBABLE COST?			INSTRUCTIONS	m. ARE ILLUSTRATIONS NEEDED?			REPORT BY	j. USING SAMPLING?		
	n. DOES THE DUE DATE GIVE ENOUGH TIME?				o. DO THEY GIVE ENOUGH "HOW"?				k. REPORTING BY EXCEPTION?		
DATE											
U.S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE											
IRB - D. C.										FORM 2977 (1-61)	

Figure 2

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U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

Figure 3
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A separate inventory form is prepared for each report required and for each report issued or published by the office. For a required report, item 10 on the form is omitted. For an issued report, item 9 is omitted. The man-hour figures for item 11 should be estimated and arrived at solely from information immediately available to the requiring office. Descriptive materials (forms, directives, etc.) are to be attached.

If there is no symbol for the report being inventoried, one will be assigned by the reports management office.

Requiring officials and reports management offices, as appropriate, appraise each report inventoried by applying the checklist in the lower section of the inventory form. These initial appraisals offer real opportunities to improve reports at the outset of the program, and to identify those areas where future studies should be undertaken. From their own experience and familiarity with reports, requiring offices should quickly recognize problems and opportunities as the checklist is applied. This is the type of review expected, not a comprehensive in depth study. Future in depth studies should be made on the basis of information gained from the inventory of the total reporting.

Upon completion of the appraisal phase of the inventory by the requiring office the inventory package is forwarded to the activity's reports management office. This package should consist of the reports inventory form, in duplicate, for each report inventoried, with a copy of each supporting attachment and two copies of the reports catalog form reflecting the complete listing of all reports inventoried.

When inventory packages from requiring offices are received by the reports management office it:

- a. Reviews the material for completeness and to spot opportunities for additional reporting improvements,
- b. Assigns reports symbols or reviews for their proper assignment,
- c. Acknowledges receipt of the material by returning to the requiring office one copy of each inventory and catalog form, and
- d. Establishes case files for each report.

Each reports management office should publish a reports catalog after completing the inventory. Reports should be listed in groups by function or organization.

All reports inventoried at the requiring level should be reviewed in sufficient detail to explore every possibility for improvement. The review is best conducted jointly by the requiring office and the reports management office.

A systematic and thorough review of reports, one functional activity at a time, is advocated. Chapter 3 provides guidance for this review, which for each report should include:

- . The views of the preparing and using offices on the value and use of each report. Also an estimate of the annual man-hours and significant material costs expended

on the report. These data should be obtained on a sampling basis.

- . Projections of man-hour figures and material costs into annual report cost estimates.
- . Applying to each report the Evaluation Checklist and Guide. (Figure 4.)

Organization-wide assistance is necessary to identify the most beneficial areas of reports improvement. All personnel should be apprised of the review and the opportunity it presents for improving and reducing reports with which these personnel are involved. Publicity programs should urge employees and officials to submit (see Chapter 3), information concerning problems and any ideas for improvement.

Flyers, bulletin boards, activity newspapers, newsletters, and other appropriate media can be used to publicize the review, giving recognition to offices taking effective action, emphasize final results, and to emphasize phases of particular concern to the organization.

REPORTS CONTROL SYMBOLS

Each report in the inventory should be given a reports symbol. Such symbols quickly identify approved reports; they provide a means for tying directives, records, and files to the report they are associated with; and they furnish an easy way to refer to a report in conversation or written communication.

REPORT TITLE

SECTION 1--DETERMINE THE NEED

INSTRUCTIONS: Check either column (b) or (c). If questionable, show changes in column (d)	QUESTION- ABLE (b)	SATISFAC- TORY (c)	PROPOSED CHANGES (Attach Additional Sheets, if Needed) (d)
1. THE REPORT AS A WHOLE Who uses it? How? What is its purpose? Should it be continued?			
2. USE OF EACH ITEM. Is every item used? Any missing items to be added?			
3. USE OF EACH COPY. Are all copies used to good advantage?			
4. FUNCTIONAL RELATIONSHIP. Is the information within the scope of the office functions?			
5. MISAPPLICATION. Does the report try to solve a problem which should be solved by other means?			
6. STAND-BY DATA. Is the data obtained for "just-in-case" use?			
7. ANOTHER AVAILABLE SOURCE. Is the data available in another report or office?			
8. BY PRODUCT. Is it possible to get the data by some other process?			
9. DIRECT USE OF RECORDS. Could actual records or "fast copy" of record be used instead of a report?			
10. SAMPLING. Would a sampling of a few offices give reliable data?			
11. EXCEPTION REPORTING. Would it be appropriate to report conditions only when other than normal?			
12. COMBINATION. Could this report be combined with another report?			
13. NON-RELATED MATERIAL. Are non-related subjects included in the same report?			
14. ADEQUACY AND SUITABILITY. Is scope or content tailored to meet needs?			
15. VALUE VS. COST. Is the report worth its cost?			

SECTION 2--VERIFY THE TIMING

16. REPORTING PERIODS. Are reporting periods properly stated?			
17. FREQUENCY. Is the present frequency suitable, excessive, or inadequate?			
18. DUE DATE. Is the due date specifically stated?			
19. PREPARING OFFICE WORKLOAD. Has this been considered? Can due dates be changed to avoid peak workloads?			

Figure 4
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REPORTS EVALUATION CHECKLIST (Page 2)

VIEW DATE

REPORT TITLE

SECTION 3-- REVIEW STYLE OF PRESENTATION

INSTRUCTIONS: Check either column (b) or (c). If questionable, show changes in column (d). (a)	QUESTION- ABLE (b)	SATISFAC- TORY (c)	PROPOSED CHANGES (Attach Additional Sheets, if Needed) (d)
20. REPORT TITLE. Is it the same as, or listed in the directive?			
21. PURPOSE OF REPORT. Is it clearly stated?			
22. REPORTING INSTRUCTIONS. Are reporting instructions clear and adequate?			
23. INTEGRATED REPORTING. Are data needs of other levels tied in?			
24. FEEDER REPORTS. Are procedures for feeder reports provided to assure uniformity and simplicity?			
25. REPORTING UNITS. Are reporting units shown? Are there too many, too few?			
26. NEGATIVE REPORTS. Are negative reports required? What use is made of them?			
27. NUMBER OF COPIES. Are number of copies specified?			
28. ROUTING. Are correct mailing addresses given?			
29. NARRATIVE OR FORM Is the best format for this report used?			
30. ARRANGEMENT AND SIZE. Are items sequenced to source? Is spacing adequate? Are item captions clear? Is size adequate & practical?			
31. STANDARDIZATION. Do all offices use the same form or format?			
32. SUMMARY INFORMATION. Would a summary of information rather than statistics or a narrative be better?			
33. CUMULATIVE DATA. Can data be maintained on a cumulative basis to eliminate last-minute workloads?			
34. COMPARISONS. Are comparisons made against goals, past performance, or current performance of others?			
35. GRAPHICS Are graphics used to good advantage?			
36. AUTHENTICATION. Are verifying or approving officials' signatures used only when necessary?			
37. DATA SOURCES. Are records from which reports are to be prepared identified?			
38. ARRANGEMENT OF RECORDS. Should records be rearranged to simplify reporting?			
39. REPORT SYMBOL. Is it shown after title of report?			
40. STYLE OF PRESENTATION. Does the overall report provide clarity and simplicity?			

They also help identify the office that requires the information and aid in its distribution.

A good method of composing the reports control symbol is to indicate first the code of the report initiating office. Second would be the functional classification; and third would be the reports sequence number. For example:

<u>Reports Initiated by:</u>	<u>Reports Symbols</u>
Administrative Office	AO - A - 001 (A for administration)
Secretary's Office	SE - E - 001 (E for managing executive)

Symbols derived in this manner will permit assignment in different offices without duplication and without loss of control.

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actual do? Who keeps the records? Where does information come from in the first place? How many levels of reporting are there? Do some offices compile reports? What do they do? How much time does it take? How many people get involved? Who receives these reports? How many people read these reports? How long does it take?

The easiest way to develop the cost of a report is to first describe it in terms of work performed and locations involved. The description should include the number of annual repetitions based on the frequency of reporting (daily, weekly, monthly, etc.). The description should identify all significant cost factors, including any peculiar to the reporting system under study.

The reports analyst will usually compute the total cost of preparing the report in one office, one time. He will then multiply this figure by the total number of reporting offices. He will in turn multiply by the number of yearly submissions of the report. This gives the total cost of preparation for a period of one year. The analyst must also take into account the cost of any feeder reports and any records involved. He may or may not add the transmitting costs, the reading costs, the analyzing and interpreting costs, etc., depending on the scope of his study. If he is seeking total costs, however, he must account for these other important cost areas.

Cost estimates based on actual situations provide the clearest and most accurate picture. Get estimates from those who actually do the work. Obtain information from one or two offices or activities of each type, and project the figures to include all offices and activities involved. Obtain dollar costs for machine-time, printing, special equipment, and other materials from those who do the purchasing.

Consider all report locations and all basic types of report work. Only when you know the dimensions of the entire reporting system can you estimate its cost realistically.

EXPRESSING THE COST

The cost of the individual report is measured or estimated primarily in man-hours for all work involved at all locations over a period of one year. If applicable, you should include the man-hour and other costs incurred by other agencies and the general public.

As more and more mechanization of reports takes place, a trend towards some standard presentation of cost information has developed. In following this standard, you should express the cost in man-hours and related dollars; machine-hours and related dollars; other costs in dollars; and total cost in dollars, as of a given date.

Measure man-time in man-hours, days, or years. Convert to dollars using specific grades or rates where known, or averages

if you cannot easily determine the actual grades or rates.

Measure machine-time in machine hours. Convert to dollars using an appropriate average hourly cost. Measure space in square feet, and convert square feet to dollars, using an average cost per square foot for the type of space in use.

Measure equipment, supplies, printing, or other materials in dollars.

COST OF INITIATING A REPORT

The cost of a report includes more than the cost of keeping the records, preparing, transmitting, and using the reports. Even before the report enters the agency reporting system, it involves much work. This part of the cost usually gets little if any attention.

When compared to the high cost of continuing a report, the cost of initiating a report may not seem great. But in the aggregate, Federal offices spend a great deal of time and money in creating and installing new reporting systems.

These costs should get the attention they deserve. They include such things as developing reporting requirements, designing the reporting system, writing and issuing instructions, establishing source records, and installing the system.

COST OF MAINTAINING A REPORT

Some of the same work required to initiate a report continues as a means of keeping it up to date. Methods and procedures

change. Information requirements change. These changes require revision of instructions and other activity. Sometimes the requiring office has one or more employees who spend their full time in revising requirements, redesigning systems, and rewriting instructions.

Each report submission involves many types of work and related costs. These may include both manual and mechanized procedures for collecting data; recording information at the source; and preparing feeder reports, summary reports, briefings, publications, and so forth.

The prime sources of maintenance cost information are the various organizations that perform the work and those responsible for purchasing equipment or services. The cost to other agencies or the public, if applicable, should be developed by sampling and projecting to determine a reasonable overall estimate.

COST OF USING A REPORT

The using cost includes not only the cost of recording information at the receiving office from each report presentation, but many other costs as well. It includes the time it takes to read and analyze the report, to select useful data, and to interpret the information so that it can be understood. It includes the time of executives spent in reviewing the reports they receive. It includes time spent in conferences and manage-

ment information centers discussing information reported. It includes time spent to obtain clarifying information, including telephoning and letterwriting.

Some reports require little attention at the receiving end, while others require a great deal. The more digging and analysis required, the higher the using cost.

Agencies often print and distribute 500 to 600 copies of reports containing 50 to 100 pages. Sometimes each copy is passed to several staff members for reading, analysis, and written comments. These costs should be included, too.

In addition, some offices publish documents after important conferences to announce decisions made and responsibilities fixed. These documents also represent a part of the using cost.

Reports-receiving offices and users can best provide information on the cost of using a reporting system.

COST OF PROVIDING SPECIALIZED ASSISTANCE

Many types of staff services enter the cost picture directly or indirectly, on a large or small scale. These services include the assistance provided by analysts in a reports management office, a management information office, or an operations research activity. If you are costing a reporting system which in itself includes a management information officer or staff, you should include these costs. Other

time spent by accountants, budget officers, economist statisticians, and manpower utilization analysts.

COSTS INCLUDED IN AN AGENCY REPORTING SYSTEM

The cost of an agency's reporting system includes the cost of all individual unit reporting systems plus the cost of the various staff services related to management and public reporting. For example, in costing the agency reporting system, you should include the entire cost of the agency reports management office. The first step, though, is to list and describe all that is involved, to be sure that no costs are overlooked.

STUDY OPTIONS

There are several approaches to costing an entire reporting system. It is sometimes desirable to develop first the cost of a subsystem or family of individual reports within the whole system. It is sometimes desirable to develop cost information with respect to an entire class of reports, like narrative reports, or statistical reports, or published reports. You may also approach costing by types of work involved; for example, a measure of the total cost of reading reports.

Which is the best approach to costing? YOU must decide for yourself, according to the scope of the study and the circumstances

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in your own agency. In many cases, the type of cost information already available in an agency dictates the most logical approach.

READING COST

Reading cost per page will depend on the type of report. Clear reports of fairly simple information require about 4 minutes reading time per page on the average. But a report requiring intensive study may require as much as 15 minutes or more per page. This variation suggests that a sampling of users is the best guide to developing a reasonably accurate estimate of this or any other using cost. One agency estimated that one group of reports involved a reading cost amounting to 2,750,000 pages per year at 4 minutes per page.

"BROAD-BRUSH" ESTIMATES

One broad-brush technique for costing agency management reporting consists of nothing more than finding the total number of agency employees and multiplying this figure by \$400. Tests have shown that the cost of agency management reporting amounts to from \$300 to \$500 per year per employee, on a Government-wide average. In larger agencies the cost per employee will be lower than in smaller agencies.

The average cost of a report will vary from agency to agency and from level to level within the same agency. These variations depend on the number of people involved. The higher the

the cost of reporting. One agency found that 87 percent of its reporting cost came from reporting requirements at the national level, 6 percent at the regional level and 7 percent at the local level.

One large agency determines the cost of many reports on the basis of an average cost per man-year. At one time, this agency used as its average a cost of \$8150 per man-year. For example, a report involving 268 man-years was estimated to cost \$2,194,920. Before determining average cost, the agency carefully considered the typical grade levels of those involved in most agency reporting.

Some organizations estimate the cost of the agency reporting system in terms of man-time per line entry, based on an average of 15 minutes of man-time per line for initiation, maintenance, use, and so forth. (Lines of highly summarized data will average much more than 15 minutes per line.) This technique involves multiplying the number of submissions each year, times the number of participating offices, times the average number of line entries, times 15 minutes per line.

A few organizations estimate the cost of writing narrative reports at about \$20 per page. Some per-page costs will run as high as \$100 per page for collecting information, keeping records, dictating or hand-drafting, typing, transmitting, duplicating, delivery, reading, compilation, filing, and reference.

OBTAINING THE MOST ACCURATE ESTIMATE

Although the "broad-brush" techniques offer the fastest approach to cost estimates, they have limited reliability. The most accurate cost information will be based on a clear understanding of the scope of the report system, research, interviews, samplings, and first-hand knowledge of the work involved. The first step to a sound cost estimate is always to identify the elements of cost, the factors of cost, and the characteristics of the report system under study.

CHECKLIST OF REPORTS COST FACTORS

The factors below are a basic guide to costing either an individual report or an agency reporting system as a whole. The person conducting the cost study should determine which of the factors apply. He should add any factors peculiar to the specific report, costing situation, or agency.

INITIATING THE REPORTING SYSTEM

1. Developing reporting requirements, including the specification of information needed, the time of need, the form of communication best suited, and the information to be excluded.

Figure 9

2. Designing the reporting system, including the composition of the report format (forms, charts, tables, narrative outlines, etc.), the investigation of methods used in other reporting systems, and the determination of any equipment requirements.
3. Writing and issuing all necessary instructions, including the development, writing, and issuance of the implementing directive and other instructions.
4. Establishing source records, including the establishment of complete records or parts of source records, manual or mechanical, solely for the collection or preparation of information for the reporting system.
5. Installing the reporting system, including training assistance; answering technical questions; demonstrating; testing; considering modifications recommended; and working out modifications.

MAINTAINING THE REPORTING SYSTEM

6. Updating the reporting system, including modification of reporting requirements, system design, related forms or charts, and written instructions.
7. Collecting data for the system, including preparation of forms, questionnaires, etc.

Figure 9 (cont'd)

8. Updating source records, including posting and filing source records, manually or mechanically; punching or notching cards; typing records; and other types of recordkeeping activity.
9. Preparing reports in the system, including compilation or transcription of data from records, forms, and other reports; calculation of quantities, ratios, and averages; posting of data to worksheets; development and preparation of narrative, statistical, form, chart, or photographic information required for oral or written reports; summarizing, refining, interpreting, and restructuring information to clarify its meaning; and writing evaluations or recommendations as an aid to the decision process.
10. Transmitting reports or data in the reporting system, including significant mailing, routing, and logging; transmission of data over Federal data networks; and publishing of reports.

USING THE REPORTING SYSTEM

11. Recording information at the receiving level, including selection of data from reports received and preparation or updating of records in the receiving office.

Figure 9 (cont'd)

12. Reading, reviewing, analyzing, and discussing information contained in reports received by officials, supervisors, specialists, and other agency employees; participating in briefing sessions, as in a management information center.
13. Preparing followup documents, including recording of names of participants, matters discussed, and decisions reached; writing, typing, correcting, and distributing the official document to those responsible for action.

PROVIDING SPECIALIZED ASSISTANCE

14. Furnishing directly related staff service, including the activities of a management information staff, a reports management staff, or an internal or external consultant staff used before and during the development of a reporting system.
15. Furnishing indirectly related staff service, including guidance obtained from the budget office; accounting office; economists, statisticians, and mathematicians; the planning, programming, and budgeting system staff; manpower utilization specialists; operations research specialists; systems analysts; work measurement specialists.

Figure 9 (cont'd)

SENDER WILL CHECK CLASS				CLASSIFICATION TOP AND BOTTOM	
UNCLASSIFIED		CONFIDENTIAL		SECRET	
OFFICIAL ROUTING SLIP					
TO	NAME AND ADDRESS			DATE	INITIALS
1	Mr. [redacted] 2 E 24 Hqs.			[initials]	[initials]
2					
3					
4					
5					
6					
ACTION		DIRECT REPLY		PREPARE REPLY	
APPROVAL		DISPATCH		RECOMMENDATION	
COMMENT		FILE		RETURN	
CONCURRENCE		INFORMATION		SIGNATURE	
Remarks: <p style="text-align: center;">Attached is to be used as background info only, for whatever help in costing reports it might be.</p>					
FOLD HERE TO RETURN TO SENDER					
FROM: NAME, ADDRESS AND PHONE NO.					DATE
[redacted]					9/22/70
UNCLASSIFIED		CONFIDENTIAL		SECRET	